

Property Tax Refunds
and
Form 17T

County Auditors' Spring
Conference
May 2013

Tangible Property Tax Refunds

- IC 6-1.1-26
 - Paid more than once
 - Matter of law illegal
 - Mathematical error
- IC 6-1.1-15
 - Review of assessment
- IC 6-1.1-25
 - Invalid tax sale

Tangible Property Tax Refunds Continued

- Interest Rate Changes
 - 2012 statute changes
 - DOR certified rates
 - 2013 statute changes
 - DOR certified rates
 - Which year/which interest rate?

Tangible Property Tax Refunds Continued

- Form 17 T
- When is it used
 - IC 6-1.1-26
 - IC 6-1.1-15
 - IC 6-1.1-25
- Not used for
 - Surplus Tax
 - Surplus Tax Sale
